



Expenditure Codes for Salary and Benefits Collection

(“Compensation Expenditures Report”)

Revised: September 10, 2012 (see changes highlighted below, clarifying that certain roll-up accounts are accepted in data import files)

This document lists accounting codes that districts and cooperatives must use when reporting actual compensation by employee (SEID). **In October 2012, a pilot group of districts will submit the Compensation Expenditures Report for FY 2011-12. In October 2013, all school districts must report compensation for FY 2012-13.**

Districts will submit the compensation for each employee of the district using the Compensation Expenditures Report module on the MAEFAIRS system in late October each year.

Districts will be able to enter compensation expenditure data in one of two ways:

1) Manual Entry Process -- On the Compensation Expenditures Report screen in MAEFAIRS, enter salary and benefit line item expenditures for each employee. The number of line items to enter will be minimized using rolled-up expenditure functions and objects (e.g., 1XXX for instructional function codes 1000-1999). The codes that will be available on the data entry screen are listed below; OR

2) Data Import Process -- On the Compensation Expenditures Report screen in MAEFAIRS, upload a data file from the district’s payroll software, listing records for salary and benefit line item expenditures for each employee. The data upload process will accommodate more detailed codes from the district accounting system. The detailed codes that will be accepted using a data file upload are listed below.

NOTE: All districts will continue to enter Trustees’ Financial Summary (TFS) reports on MAEFAIRS as usual. This report is not directly tied to the TFS module.

The list below shows the codes that will be accepted in each process. Please use these codes when paying employees in FY 2012-13. Contact your software vendor about using the data upload process if you prefer it over the manual entry process. Contact OPI if an account you need does not appear on the list, so it can be added if necessary.

If you have questions, please contact: Paul Taylor at (406)444-1257 or ptaylor2@mt.gov.

Fund Codes	
Manual Entry Process	Data Import Process
All funds currently used for salaries and benefits.	All funds currently used for salaries and benefits. NOTE: Fund codes can be 2-digits or 3-digits.
Program Codes	
Manual Entry Process	Data Import Process
170* Distance Learning 180* Summer School 1XX Regular Education Programs - Elementary/Secondary Enter 170 and 180 separately, and roll any other programs 100-199 into 1XX.	100-199 1XX (excludes 170 and 180) MAEFAIRS will roll up data for 170-179 into 170, roll data for 180-189 into 180, and will roll all other programs 100-199 into 1XX.

* Code has not previously been required for reporting, so it may need to be added to payroll system.

Manual Entry Process (cont'd)	Data Import Process (cont'd)
210 Non-Federal Alternative Education 260 Non-Grants Bilingual Education 271 State and Federal Aggregate of Reimbursements/Indirect Costs (Fund 15 only) 274 State Audiology Contracted Services 280 Special Education - Local and State	Same as Manual Entry Process
324 Graduation Matters 325 State - Montana Digital Academy 327 State - Advancing Agriculture Education 329 State Miscellaneous Grants 360 State Gifted & Talented Reimbursement 361 Services for Significant Needs Students 362 State Adult Basic & Literacy Education 363 OTO Energy Cost Relief & Transportation 365 Indian Education for All - OTO & Ongoing 366 OTO Capital Invest & Deferred Maintenance 367 OTO Full-time Kindergarten Start-up 368 K-12 Education Data Systems 372 Quality Schools Facility Grant Program May be used except when reporting the State CTE Entitlement expenditures in Fund 15): 390 State Career & Technical Ed Entitlement - Undistributed Must be used when reporting the State CTE Entitlement expenditures in Fund 15): 391 State Career & Technical Ed Entitlement - Agriculture 392 State Career & Technical Ed Entitlement - Marketing 393 State Career & Technical Ed Entitlement - Health Occupations 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts 396 State Career & Technical Ed Entitlement - Office Occupations 397 State Career & Technical Ed Entitlement - Trades & Industry	Same as Manual Entry Process plus: 391-397 in any fund MAEFAIRS will roll up data for 391-397 to 390 except the detailed (3-digit) codes must be used when reporting State CTE Entitlement (aka State Vo-Ed grant) expenditures in Fund 15.

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Manual Entry Process (cont'd)		Data Import Process (cont'd)
410	Misc Federal Grants Direct from Feds	Same as Manual Entry Process
411	Head Start	
412	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
413	Title VII Indian Education	
414	Federal Johnson O'Malley (JOM)	
420	Title I, Part A, Improving Basic Programs	
421	Title I, Part A, Accountability	
422	Title I, Part A, Improvement Grants	
423	Title I, Part B, Subpart 1, Reading First	
424	Title I, Part B, Subpart 3, Even Start	
425	Title I, Part C, Migrant Education	
426	Title I, Part C, Migrant Incentive	
427	Title I, Part D, Neglected, Delinquent & At-Risk Youth	
428	Title I, Part F, Comprehensive School Reform	
429	Title I, Part G, Advanced Placement	
430	Title II, Part A, Teacher & Principal Training & Recruiting Fund	
431	Title II, Part D, Educational Technology	
432	Title III, Part A, English Language Acquisition & Language Enhancement	
433	Title IV, Part A, Safe & Drug-Free Schools & Communities	
434	Title IV, Part B, 21st Century Community Learning Centers	
435	Title V, Part A, Innovative Programs	
436	Title V, Part D, Subpart 3, Character Education	
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools	
438	Title X, Part C, Education of Homeless Children & Youth	
439	Title I, Part G, School Improvement	
451	Carl Perkins (Federal Vo-Ed) - Basic Grant	
452	Carl Perkins (Federal Vo-Ed) - Competitive	
453	Adult Basic Education TANF	
454	Adult Basic & Literacy Educ. (ABLE)	
455	School Food Mini Grants	
456	IDEA, Part B, Children with Disabilities	
457	IDEA Preschool	
458	IDEA State Program Improvement	
459	IDEA Early Intervening Services	
460	Fresh Fruit and Vegetables Program	
465	Miscellaneous Federal Grants Passed Through OPI	

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Manual Entry Process (cont'd)		Data Import Process (cont'd)
470	Miscellaneous Federal Grants Passed Through State Agencies Other than OPI	Same as Manual Entry Process
471	GEAR UP	
472	Carl Perkins (Fed Career and Technical Education - CTE) - Tech Prep	
473	Public Health Emergency Preparedness	
482	Title VIII Impact Aid 8007(b) Construction	
494	Title I ESEA Schoolwide Program	
5XX	Non-Public School Programs	500-599 5XX MAEFAIRS will roll up all program codes 500-599 and save as 5XX.
610	Adult Continuing Education Programs	Same as Manual Entry Process
650	Adult Basic Education/GED Programs	
657	Federal Job Training & Partnership Act (JTPA) Grant	
710	School Sponsored Extracurricular Activities	710-719 720-729 750-756, 760, 761, 764, 780 ARRA (discontinued after FY 2011-12) 781 MAEFAIRS will roll up all program codes 710-719 and save as 710, and 720-729 will be saved as 720.
720	School Sponsored Athletics	
750-756, 760, 761, 764, 780	ARRA (discontinued after FY 2011-12)	
781	Ed Jobs	
May be used to report a single total for community services expenditures in a fund: 8XX Community Services Programs Optionally, the following may be used in place of, or in addition to, 8XX: 810 Community Recreation 820 Civic Services 830 Public Library Services 840 Custody and Child Care Services 850 Welfare Activities 860 Community Drug Free Programs 890 Other Community Services		800-899 8XX MAEFAIRS will store any expenditures reported using programs 810, 820, 830, 840, 850, 860, and 890 as separate records and will roll up any other program codes 800-899 into 8XX.
910	Food Services	910, 920-929 MAEFAIRS will roll up all program codes 920-929 and save data as 920.
920	Enterprise or Internal Service Programs	
For compensation reporting, this code may be used ONLY for Retirement Fund (14) expenditures: 999 Undistributed		Same as Manual Entry Process

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Function Codes	
Manual Entry Process	Data Import Process
1XXX Instruction	1000-1999 1XXX MAEFAIRS will roll up all function codes 1000-1999 and save data as 1XXX.
21XX Support Services – Students	2110-2199 21XX MAEFAIRS will roll up detailed codes into 21XX.
221X Support Services – Instructional Staff 222X Support Services - Educational Media Services	2210-2219 2220-2229 221X, 222X MAEFAIRS will roll up detailed function codes into 221X and 222X.
23XX Support Services – General Admin 24XX Support Services – School Administration 25XX Support Services – Business Services 26XX Support Services – Operations and Maintenance of Plant 27XX Support Services – Student Transportation	2300-2399 2400-2499 2500-2599 2600-2699 2700-2799 23XX, 24XX, 25XX, 26XX, 27XX MAEFAIRS will roll up detailed function codes into 23XX, 24XX, 25XX, 26XX, and 27XX.
31XX Non-Educational Services – Food Services 32XX Non-Educational Services – Other Enterprise Services 33XX Non-Educational Services – Community Services 34XX Non-Educational Services – Extracurricular Activities 35XX Non-Educational Services – Extracurricular Athletics	3100-3199 3200-3299 3300-3399 3400-3499 3500-3599 31XX, 32XX, 33XX, 34XX, and 35XX MAEFAIRS will roll up detailed function codes into 31XX, 32XX, 33XX, 34XX, and 35XX.
4XXX Facilities Acquisitions	4000-4999 4XXX MAEFAIRS will roll up detailed function codes into 4XXX.

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Object Codes	
Manual Entry Process	Data Import Process
11X* Regular Salaries	111-119
12X* Temporary Salaries	120-129
13X* Overtime Salaries	130-139
14X* Sabbatical Leave	140-149
15X* Stipends	150-159
160* Sick Leave Termination Pay	160-169
170* Vacation Termination Pay	170-179
180* Bonuses	180-189
	11X, 12X, 13X, 14X, 15X
	MAEFAIRS will roll-up objects 111-119 as 11X, 120-129 as 12X, 130-139 as 13X, 140-149 as 14X, 150-159 as 15X, 160-169 as 160, 170-179 as 170, and 180-189 as 180.
210* Social Security and Medicare	210-219
220* Contributions - Teachers' Retirement	220-229
230* Contributions - PERS	230-239
240 Unemployment Compensation	240-249
250 Workers' Compensation	250-259
260* Health Insurance	260-269
270* Life and Disability Insurance	270-279
280* Other Employee Benefits	280-289
	MAEFAIRS will roll-up objects 210-219 as 210, 220-229 as 220, 230-239 as 230, 240-249 as 240, 250-259 as 250, 260-269 as 260, 270-279 as 270, and 280-289 as 280

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